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EXTRAORDINARY

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इस भाग में मित्र पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

## CENTRAL BOARD OF DIRECT TAXES

### NOTIFICATION

#### INCOME-TAX

*New Delhi, the 2nd August 1968*

**S.O. 2751.**—In exercise of the powers conferred by section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1961, namely:—

1. These rules may be called the Income-tax (Fourth Amendment) Rules, 1968.
2. After rule 18 of the Income-tax Rules, 1962, the following rule shall be inserted, namely:—

“18A. *Prescribed authority to certify the daily average number of rehabilitated employees in an industrial undertaking.*—For the purposes of clause (v) of sub-section (2) of section 80H, the authority specified in column (3) of the Table below shall, in relation to any period falling after the 1st day of April, 1967, be the prescribed authority in respect of any industrial undertaking situate in the territory of the State or, as the

case may be, the Union territory, specified in the corresponding entry in column (2) thereof:—

THE TABLE

Sl. No.	Name of the State or Union territory.	Designation of the authority
1	2	3
1.	Andaman and Nicobar Island	Labour Commissioner, Andaman and Nicobar Islands.
2.	Bihar	Rehabilitation Commissioner, Government of Bihar.
3.	Goa, Daman and Diu	Labour Commissioner, Government of Goa, Daman & Diu.
4.	Gujarat	Industries Commissioner, Government of Gujarat.
5.	Jammu and Kashmir	Director of Industries, Government of Jammu and Kashmir.
6.	Madras	Chief Inspector of Factories, Government of Madras.
7.	Manipur	Deputy Commissioner of Manipur.
8.	Orissa	Rehabilitation Commissioner, Government of Orissa.
9.	Tripura	Director of Industries, Government of Tripura.
10.	West Bengal	Refugee Rehabilitation Commissioner, West Bengal.

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V. RAMASWAMI IYER, Secy.